

Departmental Business Plan and Outlook

Department Name: Finance Department

Fiscal Years:

2005 - 2006

&

2006 - 2007

Plan Date:

December 9th, 2005

Approved by:

A handwritten signature in cursive script, reading "Rachel Baum".

Rachel Baum, Department Director

A handwritten signature in cursive script, reading "Alina T. Hudak".

Alina Hudak, Assistant County Manager

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Overview

Goals

Goals Supported Directly by the Finance Department:

- ES5 - Attract develop and retain an effective, diverse and dedicated team of employees.
- ES8 - Ensure the financial viability of the County through sound financial management practices.

Additional Goals Supported by the Finance Department:

- ED4 - Create a more business-friendly environment in Miami-Dade County
- NU2 - Empower the community by increasing communication and coordination with local, state, and federal entities

Business Plan Charts

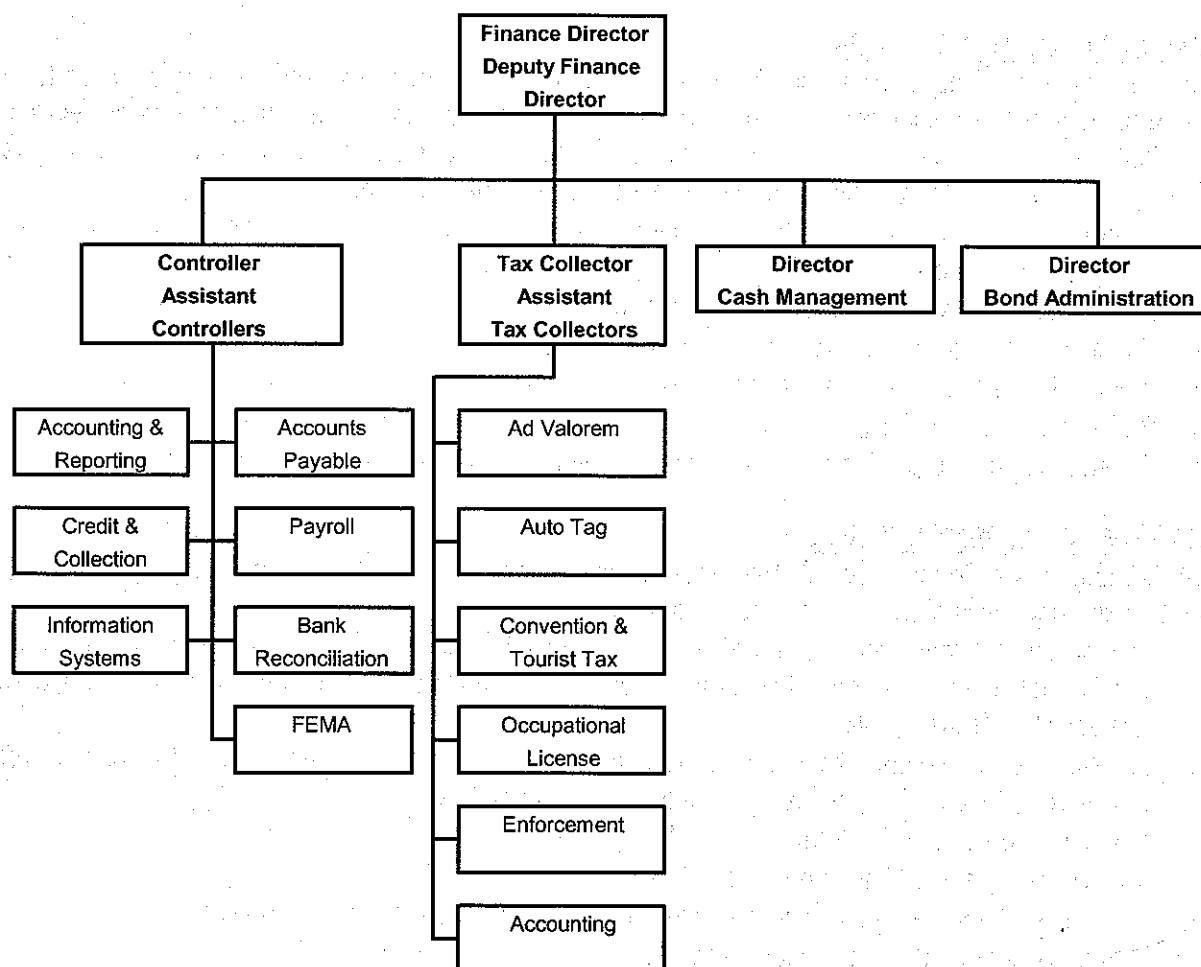
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EXECUTIVE SUMMARY

The Finance Department is charged with providing centralized financial, accounting, cash management and debt management services; collecting and distributing taxes; providing delinquent accounts collection services to County Departments. In FY05-06, the Department has 350 positions and a budget of \$35.720 million. The Finance Department has four distinct Divisions as well as the Office of the Finance Director, which develops financial policy recommendations for the Board and provides the overall administration of the Department's operations. The Department's Divisions are:

- Director's Office - seven budgeted positions and a budget of \$701 thousand;
- Controller Division - 119 budgeted positions and a budget of \$10.646 million;
- Tax Collector Division - 207 budgeted positions and a budget of \$20.795 million;
- Cash Management Division - six budgeted positions and a budget of \$1.507 million;
- Bond Administration Division - six budgeted positions and a budget of \$2.071 million.

MIAMI-DADE COUNTY FINANCE DEPARTMENT



Summary of Objectives To Be Achieved In FY 05- 06

CONTROLLER'S DIVISION

The Controller's Division will emphasize service improvements to internal and external customers through countywide system enhancements and better financial reporting and controls. The following are some specific programs the Controller's Division will execute during FY05-06

- Continue to improve Accounts Payable processes countywide
- Enhance financial products' offering in the web
- Enhance standardized Countywide Financial Accounting Systems, improving efficiency, completeness and accuracy of financial data provided to internal and external customers
- Coordinate Annual Financial Audit
- Participate in the selection of a vendor for the County-wide implementation of the ERP Roadmap and continue to assist WASD and Aviation Department's with their financial system (ERP) implementation
- Enhance Collections Efforts
- Finalize and implement emergency paycheck procedures
- Enhance quarterly management financial reporting and monitoring of countywide cash deficits, past due receivables and other critical financial indicators
- Issue County Popular Annual Financial Report

TAX COLLECTOR 'S DIVISION

During the FY05-06 fiscal year, the Office of the Tax Collector will focus on improving services to all its customers through operational efficiencies, systems and facility improvements. In addition to Division-wide programs, each section of the Tax Collector's Office will review operational procedures aimed at enhancing customer service.

Specific programs will be developed and implemented in the following areas:

- Improve and streamline operational procedures to generate operational efficiencies and improve services.
- Improve facilities to enhance customer service.
- Expand outreach and availability of information.
- Use technology to improve tax payment processing systems.
- Work with 311 to expand customer services.
- Refine organizational alignment.
- Expedite the refund process on property tax adjustments; Value Adjustment Board (VAB) refunds in particular.

CASH MANAGEMENT DIVISION

While meeting the County's overall investment policy (portfolio composition limits, safety of capital, liquidity of funds, and maximizing investment income), the Division will seek to:

- Achieve an average rate of return on all County funds that is competitive with industry benchmarks. Key benchmarks include the monthly average return of the Florida SBA pool, and the six-month average return on the 180-day U.S. Treasury bills.
- Contract with a financial tracking software company to facilitate the management of County investment and cash accounts while facilitating offsite archival of investment history.
- Issue and award RFP 411A Investment Management Software
- Renew Securities Lending contract with Dresdner Bank.
- Investigate options for banking services including lockbox, credit card and safekeeper.
- Enhance Division succession plan by mentoring and educating staff.
- Conduct survey of other comparable governments' investment operations and benchmarks.

BOND ADMINISTRATION DIVISION

The Bond Administration Division will continue supporting debt management programs for County Departments, fulfilling a critical role by facilitating the issuance of bonds approved under the \$2.9 Billion Building Better Communities Bond Program (BBC).

- Continue to facilitate capital funding requirements of County Departments in the most cost effective manner, by means of the most advantageous method available, while providing stable debt coverage.
- Commence the preliminary phase for the design of a Commercial Paper Program for the BBC, by summer 2006, for implementation in FY 2007, if deemed beneficial to the County.
- Develop debt policy guidelines, in coordination with the County's Financial Advisors, for the County Manager's consideration and subsequent submittal to the Board.
- Issue and award RFP for underwriters by Spring 2006.
- Issue and award RFPs for financial advisory services and for arbitrage services by the first quarter of FY 2007.
- Develop and design Phase I of an Investors Outreach Program using the Web.
- Include the Sunshine Loans in the Annual Report to Bondholders.

INTRODUCTION

Department Purpose/Mission Statement

The Finance Department Delivers Accurate Financial Services For Sound Management Decision-Making.

Department Description

The Finance Department is charged with providing centralized financial, accounting, cash management and debt management services; collecting and distributing taxes; and providing delinquent account collection services to County Departments. The primary duties and major responsibility areas of its Divisions are:

CONTROLLER'S DIVISION:

The Controller's Division, with 119 budgeted positions and a budget of \$10.646 million provides support functions to County operations through fiscal and accounting controls over resources and related appropriations; records and reports on the County's financial activities as they occur; complies with legal and mandated requirements including the Comprehensive Annual Financial Report, the Annual State Controller's Report, the Annual Single Audit Report, the Indirect Cost Allocation Plan and departmental indirect cost rates. This Division also collects on delinquent accounts for various County Departments and the Public Health Trust. Gainsharing incentives are an innovative means of encouraging a results oriented perspective among our employees by providing financial incentives for the achievement of exceptional performance. Financial incentives are for individual collectors and supervisors who achieve gross monthly collections in excess of a revenue target. Payments to collectors, supervisors and the Section Manager are capped at \$4,800 per year, while payments to support staff are limited to \$2,400 annually. The following is a summary of programs and activities administered by the Controller's sections:

- *Accounting and Reporting Section:* This section prepares Miami Dade County's Comprehensive Annual Financial Report (CAFR), the Annual Local Government Financial Report to the State of Florida Comptroller's Office, Schedule of Expenditures of Federal Awards and State Financial Assistance, and other financial reports. This section coordinates the annual county audit and other external audits. It is also responsible for implementing statements issued by the Governmental Accounting Standards Board and ensuring compliance with generally accepted accounting principles for governmental entities, as well as monitoring the accounting for grants. Other reports published by the section include the Central Services Cost Allocation Plan; Statement of Revenues, Expenditures Court Costs; State of Florida Storage Tank Accountability; Educational Impact Fees; and various other required audit reports. The section processes all of the construction related invoices for payment; coordinates and assists other Departments with accounting and FAMIS related issues.
- *Accounts Payable Section:* This section is responsible for the security, control and disbursement of most payments made by the County. This section performs pre-audit, post audit, approval and release of payments to vendors, including revenue refunds, and employee travel advances and reimbursements. It also manages the County's Purchasing Card Program and new Travel Card Program. This includes the issuance of purchasing cards, monitoring, and transaction auditing. Issuance of IRS 1099 forms for all applicable disbursements, and transmittal of the data to the IRS falls under this section.
- *Payroll Section:* This section is the central payroll-processing unit for the County. The section reconciles and balances all payroll funds and processes all payroll tax transactions. It processes all payments to employee associations and benefit vendors that are directly deducted from the employees pay. It issues IRS W-2s at

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the end of the calendar year and transmits the information to the IRS. It processes all court ordered child and spousal support payroll deductions; it maintains garnishments database and processes deductions accordingly from employees' pay to remit to the appropriate parties. The staff spends considerable time providing instructions and information regarding payroll policies, procedures and practices to County employees.

- *Bank Reconciliation Section:* This section reconciles and monitors over 20 County bank accounts. It assists Departments with the timely posting of all collections by monitoring bank activity to the general ledger. It processes all stop payment requests and prepares all the adjustments for returned checks. It is responsible for the preparation of Unclaimed Property Lists submitted to the State in accordance to Florida Statutes. It provides assistance to other departmental staff with the completion of their bank reconciliations. It works closely with departments that accept credit card whether in person, on the phone or through the internet.
- *FEMA Section:* This section processes all reimbursements related to the FEMA grants and other emergency related grants. It assists Departments with their reimbursement packages and distributes the grant receipts to the Department's fund accordingly. All Federal Reporting for these grants is done by the section. It coordinates with Federal, State and departmental representatives in the preparation of hurricane claims (Project Worksheets) and schedules interim and final inspections of grants.
- *Credit and Collection:* The section manages collection efforts on debts owed to various Departments throughout the County, while adhering to State and Federal laws regarding the collection of debt. Debt collections services are currently provided for JMH, Fire/Rescue, Fire Department, WASD, Police Department, GSA, Employee Relations (Employee Overpayments,) Medical Examiners Office, Building, Building and Zoning, Building Code Compliance, Solid Waste, Aviation, Park and Recreation, and Consumer Services. Other responsibilities include the distribution of bad debt accounts to the County's pool of collection agencies for further collection efforts, monitoring of their activities, and providing guidance and instructions to other Departments with their collection needs. Additionally, this section is responsible for monthly updating of Registry of Delinquent Contractors pursuant to AO 3-29 on the web Credit and Collections also performs a billing and servicing function for the Police Department for their Off-Regular-Duty Police Services.
- *Information Systems Section:* This section provides functional and technical support to the Division's financial systems to ensure stable operation of these systems. It monitors and, when needed, assists with the implementation of various complex interfaces between the County-wide general ledger System (FAMIS) and other departmental subsystems. It assists Departments with their data input of journal entries and revenue transactions. The section provides purchasing, installation, training and support for personal computers, local area network, and the web site. The unit coordinates with the software vendor and ETSD to design, test and approve all modifications or fixes submitted by the vendor for the FAMIS system and ADPICS Accounts Payable module. It assists Departments with their system reporting needs and functional training. It identifies ways to accommodate new ordinances, management requests, legislative mandates and system automation needs by enhancing or modifying the system accordingly. This section provides support to Procurement, and installation of new financial related systems such as Enterprise Asset Management and Enterprise Resource Management Systems.

TAX COLLECTOR'S DIVISION:

The Tax Collector's Division, with 207 budgeted positions and a budget of \$20.795 million serves both the general public as well as local and State governmental agencies. The primary duty of the Tax Collector's Office is to collect, account for and distribute current and delinquent real and personal property taxes and non-ad valorem special assessments for all local taxing authorities. These include the County, municipalities, the School Board,

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and local and state independent special districts.

The Tax Collector's Office also serves as an agent of the Florida Department of Highway Safety & Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. This Division is also responsible for the collection and distribution of Tourist and Convention Development taxes and the issuance of Occupational Licenses for businesses located in the County. In total, these taxes make up the primary revenues for both the County and other local governments in the County. General Tax Collector activities include:

- Mailing annual, quarterly and delinquent tax bills;
- Distributing all tax revenues and assessment fees to taxing authorities;
- Conducting annual tax certificate sale (real property taxes);
- Issuing tax warrants and levying on delinquent personal property;
- Issuing refunds resulting from the Value Adjustment Board hearings, litigation, or assessment errors
- Working in conjunction with the Property Appraiser's Department.
- Collecting and distributing all tourist taxes including bed, food and beverage taxes.
- Issuing Occupational Licenses for businesses located in the County.

For the State of Florida, the Tax Collector's Office serves as an agent of the Florida Department of Highway Safety & Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. General activities include:

- Issuing State motor vehicle, vessel and mobile home licenses, tag renewals and title applications for automobiles, trucks, mobile homes;
- Processing vessel titles and registrations;
- Collecting and remitting sales tax to the State for the above transactions;
- Providing oversight to all twenty-five private auto tag agencies in the County;
- Selling various hunting and fishing licenses and permits.

CASH MANAGEMENT DIVISION:

The Cash Management Division, with 6 budgeted positions and a budget of \$1.507 million, invests surplus funds in compliance with Florida Statutes, ordinances, and the County's investment policy while maintaining sufficient cash balances to honor the obligations of the County. This Division handles all banking transactions for the County and is responsible for investing County funds, maintaining adequate liquidity and adhering to the County's Investment Policy, following State of Florida guidelines. The Division also monitors the daily diversification of the County's portfolio to ensure compliance with the County's investment policy.

BOND ADMINISTRATION DIVISION:

The Bond Administration Division, with six budgeted positions and a budget of \$2.071 million manages the County's debt financing, coordinates all debt issuances, including swap transactions. The Division accesses the capital markets to provide capital funding as needed by County Departments in the most cost effective manner while providing for stable debt coverage levels. The Division analyzes outstanding debt and the needs of the Departments to determine the most advantageous financing vehicle. The Division manages all debt issuances, including new financings, refundings, Sunshine State loans, and swap transactions. This Division manages the County's existing debt, provides payment of principal and interest when due, and manages the information needed for arbitrage rebate compliance. The Division also complies with SEC Rule 15-c2-12, by preparing and submitting the Annual Report to Bondholders encompassing all of the County's outstanding bond issues from inception through fiscal year end. The Division provides administrative support to peripheral debt issuing authorities of the County including the Educational Facilities Authority and the Health Facilities Authority.

Major Objectives And Accomplishments To Be Achieved In FY 05-06

CONTROLLER'S DIVISION

The Controller's Division will emphasize service improvements to internal and external customers through countywide system enhancements improvements and better financial reporting and controls. The following are some specific programs the Controller's Division will execute during FY05-06

- *Continue Accounts Payable improvement processes countywide.* Current information technology advances and an ever increasing acceptance for on-line services, present an opportunity for improving accounts payable processes countywide. Expediting payments by promoting the use of Automated Clearing House (ACH) payments in lieu of conventional check payment methods, will not only expedite the payment process, but will also improve the security of the transactions. Continue to aggressively promote the ACH payment option to increase payments processed via ACH to 65% of all payments (in dollar terms) by the end of FY 2006. In addition, the Controller's Division will continue to review its purchasing card and travel card programs to explore additional use, ensure needed controls are in place and in compliance with newly released Credit Card Industry Standards, while maintaining needed user flexibility. Increase the compliance monitoring function of departmental accounts payable units to make sure they have adopted appropriate internal controls that ensure that financial records are reliable and accurate, and applicable laws and regulations are complied with, while expediting payments to the vendors.
- *Enhance financial products offered in the web.* Add purchase order and contract information to Vendor Payment Inquiry (VPI) website. This will allow vendors to inquire on payment information by purchase order or contract; currently vendors inquiry by invoice and check number. The Division will work with ESTD to plan and coordinate the project; and the Division expects to have this phase of the VPI website available by the end of FY 2006. The Division will work on the development of an unclaimed check website to assist departments with the research on vendor and employee checks that have not been cashed and have been outstanding for longer that three months. Currently, the Payroll and the Accounts Payable Sections together with other departmental accounting staff must perform a monthly manual, arduous research of outstanding checks before they are submitted to the State of Florida, in accordance with Florida Statutes 717. The first phase of the project will concentrate on publishing the lists on the County's intranet website; design of the website is expected to be completed in FY 2006. The second phase will address publishing the list on the internet for access by community. Other web applications are being identified with focus on improved availability of information by providing communication and service to departments and customers.
- *Enhance standardized Countywide Financial Accounting Systems, improving efficiency, ease of information extracts and maintaining accuracy of financial data provided to internal and external customers.*
 1. Construction Contracts are presently tracked through a stand-alone database application, and encumbrances and payments are processed directly into the general ledger (FAMIS) based on documents submitted to Finance. All reconciliation between the database and the general ledger are done manually. Replacement of the database started in FY 2005 and will be completed with conversion of all design and construction contracts to the Construction Contract Payment Administration Module by the end of FY 2006. This will consolidate in one system the management of contracts payment activity countywide. This software module will allow recording original authorized contract amount, payments, change orders, contract commencement dates, and contract period increasing the accountability and visibility of transactions by sharing information at the countywide level.
 2. With the increased hurricane activity in South Florida, we are now administering numerous hurricane grants per year. This requires us to improve our process and make a disaster related expenditure tracking system available to departments so they can input the

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information directly into the system with workflow approvals to include the Finance department as final approver of documentation for FEMA reimbursement. We will work with ETSD to explore the possibility of enhancing the current system (DAR) or look towards a new system that will give us this flexibility and the efficiencies required as a result of the increased activity. We will begin to explore the options available in FY 06.

- *Coordinate Annual Financial Audit.* Coordinate County's annual financial audit, develop financial statements in accordance with Governmental Accounting Standards and post report on the County's website. Publish reports in compliance with the State annual reporting deadlines.
- *Participate in the ERP Roadmap for Countywide implementation and continue to assist WASD and Aviation Department's with their financial system (ERP) implementation.* This will facilitate the selection of financial systems for a countywide solution. Actively participate in meetings with the consultant to document the current business process and financial systems in order to assess the best approach for a countywide implementation of PeopleSoft Core financials. In the WASD/Aviation ERP Implementation we will continue to be involved in all work flow process decisions that can impact countywide functions for financials and time labor products.
- *Enhance Collections Efforts.* The Credit and Collection section will improve and enhance the collection of delinquent accounts receivable through improvements in technology and continued participation in a gainsharing program. The gainsharing program was initiated in April 2004 and will continue through fiscal year 2006. The section is studying the feasibility of introducing additional technology in the form of a predictive dialing system to enhance collections services. In addition, the section will provide information and support to a study of countywide collection activities. Several other departments also seek our expertise when considering making a loan to businesses and individuals throughout the County. Credit and Collections provides Equifax credit reports along with opinions as to the credit worthiness of these entities.
- *Finalize and implement emergency paycheck procedures.* The Department will continue to work on mechanisms to ensure the County's payroll is not unduly disrupted during emergencies such as hurricanes or tropical storms. The Department will work in concert with internal County partners and with the banking community.
- *Enhance quarterly management financial reporting and monitoring of countywide cash deficits and past due receivables.* Implement a formal, quarterly reporting tool to inform the Finance Director, OSBM Director, department directors and fund accountants of cash deficits, outstanding receivables and inter-fund activity.
- *Issue County Popular Annual Financial Report.* Expand the public's awareness of the County's sources (revenues) and uses of funds (expenditures), services provided, and other statistical and general information by publishing the Popular Annual Financial Report (PAFR).

TAX COLLECTOR'S DIVISION

During the FY05-06, the Office of the Tax Collector will focus on implementing services to its customers through operational efficiencies, system and facility improvements. The following specific division-wide objectives will be achieved by the Tax Collector's Office.

Division Wide

Improve and streamline operational procedures to generate operational efficiencies and improve services.

- Streamline the mail payment processing operations and reduce mail payment processing time. Each year, the Tax Collector's Office receives an overwhelming amount of mail related to property tax payments that require manual processing. Other payments including Auto Tag and Occupational License renewals are also being processed at the same time. This objective is expected to result in more efficient use of resources by combining staff and equipment in a centralized payment processing center. It is expected to improve the processing time of all payments as well as improve turn-around time for overpayment refunds.
- Conduct a comprehensive review of the Occupational License Unit. This will entail a management review to

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assess all internal operations, reporting, utilization of staff resources, staffing needs and management practices. The review will also entail completion of amending the County Code to implement consolidated business categories and technical corrections as well as preparation of implementing a new Occupational License system.

Improve facilities to enhance customer service.

- The Tax Collector's Office has completed refurbishment and renovation of office space on 1st, 12th and 14th floors of the 140 West Flagler Street building to better serve customers and provide efficient use of existing space and office resources. Owing to future County plans for the 140 building, the downtown division offices are expected to relocate to the Overtown 2 building in 2008. Overtown 2 is currently in the final stages of the design process. Phase 2 of renovations to the South Miami-Dade Government Center regional office is to be completed by October, 2006 and will better serve customers and improve overall conditions for staff. Additional regional offices are being assessed to provide enhanced access to Real Estate and Occupational License services for customers residing in western and northern areas of the County.

Expand outreach and availability of information.

- Increase awareness of Tax Collector services by enhancing public awareness outreach during tax season, improving customer information, service brochures, revising the web page and by improving official forms and bills. Provide County or Department of Revenue sponsored workshops to educate customers on issues pertaining to Occupational License and Tangible Personal Property Enforcement and Collection, thereby increasing compliance and reducing delinquency.

Use technology to improve tax payment processing systems.

- The current tax collection systems are outdated legacy based systems that require heavy maintenance and offer very limited reporting capabilities. New systems in our Convention and Tourism, Occupational License and Property Tax areas are needed to improve operations, enhance customer service and increase compliance. A new Occupational License system is planned to be procured during FY 2006, which will include enhanced online features such as a license database for the public to view. The new system is expected to be operational for the 2007 Occupational License year and will reflect the new business categories pending approval of amending the County Code. A new Convention and Tourist Tax system, developed by ETSD, is also planned for FY 2006.
- During FY 2006, the Tax Collector's Office will Investigate Point of Sale (POS) technology, including acceptance of credit and debit cards and E-checks, for walk-in customers in order to expand payment options and improve payment processing efficiency while removing paper from the system. In the past, credit card payments for property taxes were not a viable option due to the convenience fee charged to customers that opt for credit card payments. The convenience fee is too large for the County to absorb and we did not want the only online payment option for customers to come with a fee. Now that E-Checking has been successfully implemented customers have an option, fee of charge, to pay online. This being the case, providing another online payment option via credit card is something we can now consider.

Work with 311 to increase and expand customer services.

- The Division will coordinate with the 311 Answer Center to expand current services available to them, including assessing the feasibility of having 311 accept E-checks for property tax payments over the phone. During tax season (November-March), the 311 answer center fields approximately 100,000 property tax related calls per month. Knowledge base information for the Tax Collector's Auto Tag and Occupational License areas will be developed in order for the 311 Answer Center to begin handling calls for these customer groups as well. This is planned for FY 2006.

Refine organizational alignment.

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- The primary objective of adjusting the division's organizational alignment is to develop a sustainable structure that facilitates the succession planning of the Tax Collector's Office. An effective alignment of the organizations will help ensure internal communication, flattening of responsibilities and accountability as well as providing an environment that nurtures institutional knowledge throughout the division as opposed to bottling it with senior staff and upper management.
- During FY 2006 the following organizational reviews/restructurings will take place. 1.) Consolidation of all mail and payment processing functions. This review coincides with the above objective to streamline the mail payment processing operations. 2.) Creating a Business Tax Section that includes Occupational License, Convention and Tourist Tax and the Enforcement Unit will be reviewed. Currently each of these units is a direct report to an Assistant Tax Collector. Having a Business Tax Chief over all three units will further facilitate the management of these areas as well as bring about opportunities for the areas to work in conjunction with one another given they all service the same type of customers. 3.) Review of our internal MIS functions to fully determine what the division's essential technology support functions are required to be managed internal to the organization as opposed to utilizing ETSD services or outside private vendors in regards to system needs.

Improve the refund process for property tax payments; Value Adjustment Board (VAB) refunds in particular

- Reduce the amount of time it takes to process a refund resulting from the VAB. Refunds created from the VAB are dependent on three areas: the VAB transmitting the final rulings to the Property Appraiser; the Property Appraiser adjusting the assessed value and passing the correction to the Tax Collector; and the Tax Collector processing the correction as a refund to the taxpayer. The current turnaround time for refunds is lengthy and needs to be improved. The Tax Collector will work with the VAB and Property Appraiser to clearly determine the amount of time it currently takes to process refunds on average and refine the process in order to achieve an acceptable turnaround time.

Each section/unit within the Tax Collector's Office will implement programs designed to enhance customer service. The following are specific programs for the Division's sections/units.

Property Tax

- Continue to improve design of all property tax bills including quarterly real property tax bills, short form duplicate bills, and delinquent real property tax bills.
- Enhance on-line tax payment capabilities for real property taxes via the acceptance of e-check by phone and investigate payments by credit and debit cards.
- Continue to conduct annual tax certificate sale on-line. During FY 2006 an RFP to select a vendor for the online tax sale is required.
- Develop an improved process for all tax payment refunds in order to research, monitor and track refund status, and reduce the time to issue refund payments, to include an on-line refund status page for customers.
- Explore alternative collection methods for delinquent Tangible Personal Property (TPP) taxes. A bill has been filed for the 2006 legislative session that would allow private law firms and collection agencies to collect on delinquent TPP accounts at the discretion of the Tax Collector. The bill will provide for a reasonable collection fee to be added to the delinquent taxes for payment of such services.
- Develop a Tangible Personal Property website including search and on-line payment capabilities.
- Partner with the County's bank (Wachovia) to accept property tax payments in all local Wachovia branches.
- Investigate the potential of a County escrow program for property tax payments.
- Investigate the potential of accepting partial payments for real estate taxes between November and March.
- Investigate and commence inquiries with a view to becoming "Check 21" compliant by introducing point of sale image scanners linked to our payment processing system which would enable payments to be bank deposited by 12:01 am the next day and remove the need to physically deposit checks at the bank. The current cashing system (SII) is not capable of handling scanned image transactions although our current fast

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payments processing software can be upgraded in to cater for these requirements.

- Study and review the outsourcing of payments processing to Lockbox to determine if it would be more efficient and less costly to process all property tax and occupational license payments in-house.
- Examine the possibility to overhaul of the Tax Collection system in conjunction with Broward County Tax Collector' Office including an analysis of Hillsborough and Palm Beach Tax Collectors development efforts.

Auto Tag

- Conduct a pilot for processing auto tag mail renewals via the high-speed payment processor, which will automate and expedite auto-tag renewals. The processor will also interface directly with the State's auto tag system. Currently auto tag mail renewals are processed predominately by hand by a unit comprising 10 staff members.
- Develop in conjunction with the Private Auto Tag Association a framework for business guidelines and standards to be followed by all private tag agencies
- Review all administrative policies and ordinances relating to private tag agencies and amend as needed to ensure that the current operating environment of the agencies is in full compliance with County regulations.
- Work with private tag agencies to reduce transaction errors as reported by the State's quality review reports.
- Investigate the financial ramifications of electronic vehicle vessel and mobile home registration renewals over time.
- Work with the Department of Transportation & Highway Safety and Motor Vehicles to offer "Sunpass" to the motoring public.
- Modernize and refurbish the inventory warehouse that supplies the twenty-five privately owned and operated Auto tag agencies in Miami-Dade County.

Business Taxes and Enforcement

- Identification of each category of tax in order to reduce customer errors and complaints. The implementation of a new internal mail out service will incorporate multiple bills into one envelope while reducing postage costs at the same time. Payments will be returned to the Wachovia Lockbox Program to be processed, generating staff efficiencies in the Occupational License Unit.
- Commence restructuring and reorganization of the Occupational License Section.
- Procure a new Occupational License computer system to incorporate higher standards of technological advancement. The incorporation of an interface with the Property Appraiser and Procurement Departments is planned to increase revenue generation through the ability to access databases that include new businesses and County vendors. An internet based application will allow customers to access Occupational License records and create and pay new licenses online.
- Create a Research and Compliance Program in the Occupational License Section that will focus on generating additional revenues from newly established businesses and from existing businesses that are not currently registered.
- Incorporate the new streamlined list of Occupational License categories into the County Code along with several enhancements to update the Code aimed at easing the process of issuing licenses along with applicable penalties to license holders who fail to notify the Tax Collector of business changes.
- Develop a streamlined Occupational License refund process that will reduce the processing time for customer refunds. The current process takes six to eight weeks, whereas a more automated and efficient process could reduce processing time to four weeks.
- Establish procedures to enable the Enforcement /Collection Unit to increase customer compliance and improve the efficiency of delinquent accounts collection thereby reducing the number of Occupational License and Personal Property delinquent accounts with a five year maximum delinquency period.
- Implement a new tourist tax billing system that includes the ability to file returns and make payments on-line. This function will eliminate monthly mailing of tourist tax returns and improve customer service.

CASH MANAGEMENT DIVISION

While meeting the County's overall investment policy (safety of capital, liquidity of funds, and maximizing investment income), the Division will seek to:

- Achieve an average rate of return for all County funds that is competitive with its industry benchmarks. Key benchmarks include Florida SBA pool and the 180-day U.S. Treasury bills.
- Contract with a financial tracking software company to facilitate the management of County investment and cash accounts.
- Issue and award Request for Proposal (RFP) for enhanced investment software.
- Renew the securities lending contract.
- Investigate alternative options for banking services including lockbox, credit cards and Safekeeper.
- Conduct a survey of other comparable governments' investment programs to discover possible improvements.
- Enhanced Succession planning process by mentoring and sending staff to training.

BOND ADMINISTRATION DIVISION

During FY 05-06, the Bond Administration Division will continue supporting debt management programs for County Departments, having a critical role in facilitating the issuance of bonds approved under the \$2.9 Billion Building Better Communities Bond Program.

- Continue to facilitate capital funding requirements of County Departments in the most cost effective manner with the most advantageous vehicle, while providing stable debt coverage.
- Begin preliminary phase for the designing of a Commercial Paper Program for the BBC Program by Summer 2006, for implementation in FY 2007, if deemed beneficial to the County.
- Develop debt policy guidelines, in coordination with the County's Financial Advisors, for the County Manager's consideration and subsequent submittal for Board approval.
- Issue and award RFP for underwriters by spring 2006.
- Develop and design Phase I of an Investors Outreach Program using the Web in Fiscal Years 2006 and 2007 for the County's direct debt (general obligation bonds and special obligation bonds). Phase I will identify the investors' universe for this kind of debt and define the scope of information to be provided to these investors. Once implemented, the Division, in Fiscal Years 2007 and 2008, will initiate the Outreach Program Expansion to include the enterprise departments.
- Issue and award RFPs for financial advisory services and for arbitrage services by the first quarter of FY 2007.

Significant activities or events that continue to impact the Department

Document Storage Retrieval. The Finance Department deals with problems related to document storage and retrieval as a result of antiquated systems and very large databases. Cross-referencing information and required research is tedious and slow. Consequently, many processes including the issuance of refunds cannot be completed within the timeframe mandated by the Florida Department of Revenue. The degradation of document quality along with the deterioration of current media will eventually result in non-compliance with mandated document retention schedules.

Countywide Financial Systems. The County's general ledger system (FAMIS) is a mainframe legacy system implemented over 20 years ago. It is used by over 40 Departments with approximately 3,000 users. Most of the County's accounting transactions are processed in the system including vendor payments. The information is used in the preparation of the County's Comprehensive Annual Financial Report (CAFR) and all other State required financial reporting. The budget system interfaces to the general ledger to enable budget control at various organizational levels. The County's Procurement Systems (ADPICS) is integrated with FAMIS; the systems share the same chart of accounts and vendor file, and vouchers originate in the ADPICS Accounts

Departmental Business Plan and Outlook**Department Name: Finance Department****Fiscal Years: 2005/2006 – 2006/2007**

Payable subsystem.

Although the FAMIS/ADPICS system has been upgraded and its functionality enhanced throughout the years, its outdated technology base, lack of integration, and incomplete reporting capabilities restrict it as a tool to help managers meet the County's changing and growing financial information needs.

The Water and Sewer, and Aviation Departments do not use FAMIS as their general ledger, but their systems are also mainframe legacy systems with much the same needs as the County's. In order to address these pressing needs, these two Departments are working with the Office of the CIO and the Finance Department to replace their general ledger and other related subsystems. The Controller's Division actively participated in the procurement process for the ERP for the Water & Sewer Department and the Aviation Department and will continue to be an integral part of its implementation in FY 06.

The County will contract with a consultant in FY 06 to produce a roadmap for a countywide ERP implementation. The Controller's Division will be involved in the selection of the consultant and will work closely with the selected vendor in documenting and understanding the county's business processes and systems; this will be used as the foundation for the consultant's recommendation of the best approach for the implementation of an ERP system in Miami Dade County.

Facility Improvements. The Tax Collector is in the process of making facility improvements throughout all its sections and units as needed to better serve our customers and accommodate staff. The Tax Collector seeks to occupy 40,000 square feet in the proposed Overtown II Joint Development building to enhance services. The warehouse that is currently used to store auto tag license plates and supplies is in a state of disrepair. Renovations to the existing facility need to be made to bring it up to an acceptable standard including installing an air conditioning system, new floor, bathroom, interior décor, improved security system and the purchase of a fork lift truck to handle inventory deliveries.

Passage of the Building Better Communities General Obligation Bond Program. On November 2, 2004 the Miami-Dade County electorate approved all eight general obligation bond questions on the ballot. Program bonds will be issued over the next several years to help finance more than 300 capital projects throughout Miami-Dade County. The Finance Department Bond Administration Division will work closely with the County Manager's Office and the Office of Capital Improvements Construction Coordination during the fiscal year on the program. The total value of the bonds approved by the community totals \$2.9 Billion.

Organization and Staffing

Miami-Dade County Finance Department Functional Table of Organization

FINANCE DEPARTMENT SUMMARY	
FY 04-05	FY 05-06
Budget	Base
350 pos.	345 pos.
\$34,074	\$35,720
Transfer to CORF	
\$4,800	\$4,195

OFFICE OF THE DIRECTOR	
<ul style="list-style-type: none"> * Formulates and directs overall financial policy of the County. * Controls the accounting and automated financial systems to provide the fiscal integrity depended upon by the public and private sectors, and the financial markets. * Provides overall administration to departmental operations. 	
FY 04-05	FY 05-06
Budget	Base
7 pos.	7 pos.
\$981	\$701

CONTROLLER	TAX COLLECTOR	CASH MANAGEMENT	BOND ADMINISTRATION																																
<ul style="list-style-type: none">* Provides support functions to County operations through fiscal and accounting control over resources and related appropriations; records and reports financial activities as they occur.* Assists in satisfying legal and mandated requirements including the Comprehensive Annual Financial Report (CAFR), Annual State Controller's Report, Annual Single Audit Report, Indirect Cost Allocation Plan, and departmental indirect Cost Allocation Plan, and departmental indirect cost rates.* Collects money on delinquent accounts for various County departments and the Public Health Trust.	<ul style="list-style-type: none">* Administers state laws, ordinances, and policies pertaining to collection and distribution of current and delinquent County and municipal ad valorem taxes, non-ad valorem assessments, improvement liens, occupational license fees, waste fees, excise utility tax, convention and tourist development taxes, and license fees (auto, boat, and fishing).	<ul style="list-style-type: none">* Invest surplus funds in compliance with Florida Statutes, ordinances, and investment policy; maintains sufficient cash balances to honor obligations of the County; distributes earnings on investments; handles all banking transactions for the County.	<ul style="list-style-type: none">* Manages the County's debt financing, coordinates all debt issuances, including swap transactions and lease-back transactions; and provides administrative support to peripheral debt issuing authorities of the County including the Educational Facilities Authority and Health Facilities Authority; makes payment of bond debt service.																																
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Note: Figures are in thousands.

Fiscal Environment

Revenues and Expenditures by Fund

	Total Annual Budget		
	FY 04-05 Actual	FY 05-06 Budget	Projection as of November 2005
Revenues			
Fund 030/031			
Carryover	1,605,032	1,063,000	3,606,241
Tax Collector	26,628,033	26,224,000	26,224,000
Bond Administration	1,921,290	1,507,000	1,507,000
Fund 050/053			
Carryover	1,565,994	1,077,000	2,012,010
Credit & Collection	2,941,812	4,342,000	4,342,000
Cash Management	1,250,292	1,507,000	1,507,000
Total	35,912,453	35,720,000	39,198,251
Expense			
Fund 030/031			
Tax Collector	14,950,502	17,200,000	17,200,000
Bond Administration	1,616,741	2,071,000	2,071,000
Director/Controller	5,281,248	5,928,000	5,928,000
COR Transfer	4,800,000	3,595,000	3,595,000
Fund 050/053			
FAMIS/ADPICS (FN0204, FN0205)	418,022	1,420,000	1,420,000
Cash Management	1,223,897	1,507,000	1,507,000
Credit & Collection	2,004,170	3,399,000	3,399,000
COR Transfer		600,000	600,000
Total	30,294,580	35,720,000	35,720,000

Equity in pooled cash (for proprietary funds only)

Fund/ Subfund	FY 04-05 Beginning Year Actual	FY 04-05 Year-end Actual (Est.)	FY 05-06 Year-end Budget
GF 030/031			
031005 (CONT/DIR/TC)	1,939,229	3,273,262	
031004 (BOND ADMIN)	668,275	959,329	
GF 050/053			
053006 / 056113 (IA/FAMIS-ADP)	1,426,087	1,902,925	
053002 (CASH MGT)	137,737	168,318	
053007 (CREDIT & COLL)	929,834	884,382	
Total	5,101,162	7,188,216	

**Summary of Finance Department Revenue Sources
 FY 04-05 Budgeted Revenues**

Revenue Source	FY 04-05 Budget	% of Total
Collection fees on non-ad valorem assessments and tax certificate sales commissions	8,966	27%
Auto Tag issuance, renewal and title transfer service fees	11,198	34%
Occupational license tax revenues, delinquent collection fees and miscellaneous fees	2,963	9%
Convention & tourist taxes collection fees	1,785	5%
Bond Administration fees	1,271	4%
Cash Management interest earnings	1,283	4%
Credit and Collection commissions on collections	3,780	11%
Budgeted carryover	1,848	6%
Total Budgeted Revenues for FY 04-05	33,094	100%

Note: Figures are in thousands

Business Environment

The Finance Department operates in a highly regulated environment, but works in concert with many business partners and other stakeholders. Its Divisions are observant and compliant with relevant statutes and regulations; are proactive in anticipating changes and their impact, and are aware of the geographical service area of our competitors. In addition, due to the vast amount of data processed and archived by the Department, which needs to be made available to both internal and external users, the Department must continue to be on the cutting edge of technological and system improvements. The following is a brief description of important Finance Department customers and stakeholders on a Division-by-Division basis.

- **The Controller's Division** provides services to all County Departments, service and goods providers, as well as to employees. The Controller's Division coordinates the various annual financial statement audits, Single Audits and other regulatory audits and reports throughout the County to ensure timely and accurate reporting of the required audit and reports. This requires working with 14 audit firms, the governmental fund Departments; the Controller's and key financial and accounting personnel of the County's enterprise departments, the Clerk of the Courts and Miami-Dade Special Housing Department. During fiscal years 2002 and 2003, the Controller's Division implemented six new Governmental Accounting Standards Board (GASB) Statements, one Interpretation and one Technical Bulletin related to changes in the reporting requirements of governmental agencies. As requirements change and continue to increase, the Division's involvement will increase with financial and regulatory reporting throughout the County.
- **The Tax Collector's Division** works closely with the County's Property Appraiser's Office, the Clerk of Courts, local municipalities, the School Board, local and state independent special districts and all taxing authorities, as well as the State of Florida, Department of Revenue, Florida Department of Highway Safety & Motor Vehicles and the Florida Fish and Wildlife Conservation Commission. Additionally, this Division works closely with the Private Auto Tag Association and the local private auto tag agencies to provide standard guidelines and enforcement of State policies. As part of the Tax Collector's efforts to continually improve our business processes, the Division plans to study other methods to implement improved customer relations in terms of processes and management systems in an effort to further extend the current levels of customer services.
- **The Bond Administration Division** works closely with the County Attorney's Office, the Office of the Capital Improvements Construction Coordination, the Office of Strategic Business Management, all of the County's enterprise operating departments, and other County Departments that have capital purchasing and development needs. The Division also engages with various professional enterprises, such as bond counsel, disclosure counsel, bond underwriters, and County financial and swap advisors.
- **The Cash Management Division** handles the investments of all County funds, and its activities are highly regulated by Florida Statutes. County funds are deposited in several financial institutions. The Division also works collaboratively with financial advisory firms to invest the County's funds in accordance with the County's Investment Policy.

Customer Feedback Plan

The Finance Department will expand its customer and employee feedback programs and coordinate its efforts with the Office of Strategic Business Management. All programs will begin in the second quarter of the fiscal year.

The Finance Department used focus groups and other tools to measure employees' satisfaction with working for the Department. This activity identified specific ways to ensure that employee satisfaction is high and that working for the Department is rewarding and fulfilling.

Second, the Finance Department will work with its key internal customers to assess its performance in helping them achieve their own strategic goals and key programs. This will include gathering baseline information so that the Finance Department can track its progress over time. Measures will include common output and efficiency measures, but additional effort will be placed on identifying outcome data that measures the impact of the Department's activities. During FY 2006, we will be publishing the surveys to our Accounts Payable customers to evaluate the effectiveness of our service delivery.

Third, although the Finance Department has multiple internal customers, the Tax Collector's Office works directly with the public. Its primary customers are property owners, businesses and vehicle and vessel owners. As a result, the Finance Department will develop tools to obtain feedback from these customers on specific programs and service improvements. Examples may include comment cards and customer exit interviews.

Critical Success Factors

The Finance Department's ability to meet the objectives of its annual Business Plan depends on several important factors categorized below in three broad subject areas: technology, organizational effectiveness, and human resources.

Technology:

- Extent to which web tools are provided and utilized by customer base (citizens and County vendors).
- Improvement and development of financial systems (general ledger and Tax Collection), as well automation of manual processes, are dependent on ESTD support and its ability to provide the technical expertise required with new technology.

Organizational Effectiveness:

- Timely flow of financial information between and among Departments, Finance Divisions and business partners.
- Alignment of management structure within the Department.
- Develop and monitor effective performance measures in all operational areas.

Human Resources:

- Remain in the forefront of financial industry innovations.
- Retain skilled and knowledgeable staff.
- Recruit, develop, promote and re-assign staff appropriately throughout the Department.
- Continue to promote internal communications and participation at all staff levels to strengthen morale.

Departmental Business Plan and Outlook

Department Name: Finance Department

Fiscal Years: 2005/2006 – 2006/2007

Note on the factors critical to the implementation of the Finance Department Business Plan. Several factors will determine the success level for the Finance Department in its implementation of the Department's Business Plan. All of the above-proposed projects will require necessary funding to maintain current levels of services; to allow us to retain knowledgeable staff while developing team members to assume new responsibilities; and to develop the systems to meet the Department's future IT needs. As customer demands for improved services continue to increase, insufficient funding for these projects will result in significant decreases in service to both internal and external customers, as well as non-compliance with responsibilities required by the Florida Department of Revenue and other regulatory agencies.

Future Outlook

Many of the Finance Department's projects scheduled to take place in FY05-06 will extend into FY06-07 as well. Some of the key projects expected to begin or continue in FY06-07 include:

- Procurement of a new, state of the art Tax Collection system to replace the current outdated and inefficient legacy based system. A new system would allow for more efficient processes including payment, research and refunds.
- Continued development of a countywide financial management system in collaboration with the Water & Sewer Department and the Aviation Department.
- Expanded use of electronic document management technology to improve processing time for research requests and reduce backlog.
- Expanded web inquiry capabilities for customers and County vendors.
- Monitoring, tracking, and promotion of on-line services and payment activities.
- Implementation of new investment principal and interest tracking software.
- Improved cash flow and account analysis processes to provide better day-to-day management information.
- Continued on-line delinquent property tax sale system.
- Increased public outreach, education and awareness concerning local taxes to increase compliance and customer relations.
- Continued issuance on \$2.9 Billion in general obligation bonds approved by the Miami-Dade County electorate under the 2004 Building Better Communities Bond Program.

THE PLAN

Overview

Our FY 2005 – 2006 business plan draws heavily on previously adopted work including the Miami-Dade County Strategic Plan. Miami-Dade County's Strategic Planning initiative is both a plan and a process. The plan provides a framework at a broad Countywide level of where we want to go, how we get there, and how we measure our progress along the way. The process ensures increased communications at all levels of County government using consistent terms.

- Our Countywide *Vision of "Delivering Excellence Every Day"* communicates the community's shared vision for the best possible future for Miami-Dade County government.
- Our Countywide Mission statement communicates the role of our government. Miami-Dade County's mission statement is "Delivering excellent public services that address our community's needs and enhance our quality of life".
- Our Guiding Principles communicate to all levels of our organization the manner in which we expect all decisions, interactions and activities to be performed.
- Our Strategic Themes represent what we consider to be the most significant challenges and opportunities facing Miami-Dade County government.
- We have developed Goals across all County Departments. These goals provide the direction the County must move in to address the priority strategic themes and help guide us towards the desired future.
- For each goal we have defined a desired Outcome or set of outcomes that the County must achieve to be successful in accomplishing the goal. These outcomes are from the customer/community perspective (e.g. quality of service provided, customer satisfaction).
- For each outcome(s), implementing Strategies summarize at a broad countywide level the actions that will be taken to achieve the outcome(s).
- Key Performance Indicators are the measures that express the County's intentions from the Strategic Plan. Associated Key Performance Objectives assign measurable targets and timelines to the key performance indicators while the Performance Measure is the specific unit of measure. Departments may develop Additional Performance Objectives.
- Department Programs/Initiatives (may include activities and tasks) are actions or groups of actions that will be undertaken by a particular Department in a specific fiscal year in order to implement a strategy.

As part of the County's Strategic Plan, the Board of County Commissioners endorsed nine priority strategic themes countywide. This Department is primarily supportive of the following strategic themes:

- Ensure Miami-Dade County operates in a fiscally responsible and stable manner.

Supporting these themes are supporting goals and priority outcomes that directly relate to this Department.

Departmental Business Plan and Outlook
Department Name: Finance Department
Fiscal Years: 2005/2006 – 2006/2007

These are provided along with the Department's Programs, Initiatives, and Performance Measures for fiscal year 2006.

Department-related Strategic Plan Goals:

Goals Supported Directly by the Finance Department:

- ES5: Attract develop and retain an effective, diverse and dedicated team of employees.
- ES8: Ensure the financial viability of the County through sound financial management practices.

Additional Goals Supported by the Finance Department:

- ED4: Create a more business-friendly environment in Miami-Dade County
- NU2: Empower the community by increasing communication and coordination with local, state, and federal entities

Department-related Strategic Plan Priority Outcomes:

Outcomes Supported Directly by the Finance Department:

- ES5-2: Retention of excellent employees
- ES5-3: Motivated, dedicated workforce team aligned with organizational priorities (priority outcome)
- ES5-4: Workforce skills to support County Priorities (priority outcome)
- ES8-1: Sound asset management and financial investment strategies (priority outcome).
- ES8-2: Ensure a capital plan to assure adequate financial resources for replacement, repairs and maintenance of critical assets
- ES8-3: Compliance with financial laws and generally accepted accounting principles.
- ES8-4: Cohesive, standardized countywide financial systems and processes (priority outcome).
- ES8-5: Effective County Tax Collection and property appraisal process

Additional Outcomes Supported by the Finance Department:

- ED4-2: Customer-friendly environment for regulated businesses and entities doing business with Miami-Dade County (priority outcome)
- NU2-3: Well trained, customer-friendly County government workforce

